



Public Pension Oversight Board Actuarial Valuations Fiscal Year 2016

November 28, 2016

David Eager
Interim Executive Director

Actuarial Valuation Results

KNOWN at valuation date

1. Age
2. Salary
3. Sex
4. Service to date
5. Occupation

ASSUMED at valuation date

1. Future salary increases
2. Retirement date(s)
3. Death rates before and after retirement
4. Disability rates; other termination rates
5. Investment return (discount rate)



Result = present value calculation
of KRS retirement liability

Kentucky Retirement Systems

Financial Statements by Fund

FY 2016 Plan Net Position (in Millions)

	Pension Funds						Insurance Funds					
	KERS	KHAZ	CERS	CHAZ	SPRS	Total	KERS	KHAZ	CERS	CHAZ	SPRS	Total
Total Assets	2,162.2	577.9	6,694.0	2,189.5	237.6	11,861.2	722.0	473.1	2,062.0	1,141.2	173.9	4,572.2
Total Liabilities	(181.9)	(50.1)	(552.6)	(179.3)	(19.6)	(983.5)	(53.7)	(35.7)	(153.5)	(85.1)	(12.9)	(340.9)
Net Plan Position	\$1,980.3	\$527.8	\$6,141.4	\$2,010.2	\$218.0	\$10,877.7	\$668.3	\$437.4	\$1,908.5	\$1,056.1	\$161.0	\$4,231.3

FY 2015 Plan Net Position (in Millions)

	KERS	KHAZ	CERS	CHAZ	SPRS	Total	KERS	KHAZ	CERS	CHAZ	SPRS	Total
Total Assets	2,532.0	603.2	7,018.3	2,264.4	268.7	12,686.6	721.7	475.8	2,079.7	1,143.7	178.4	4,599.3
Total Liabilities	(204.2)	(50.6)	(577.6)	(186.2)	(21.5)	(1,040.1)	(56.0)	(36.7)	(158.7)	(87.2)	(13.7)	(352.3)
Net Plan Position	\$2,327.8	\$552.6	\$6,440.7	\$2,078.2	\$247.2	\$11,646.5	\$665.7	\$439.1	\$1,921.0	\$1,056.5	\$164.7	\$4,247.0
Year over Year Change	\$(347.5)	\$(24.8)	\$(299.3)	\$(68.0)	\$(29.2)	\$(768.8)	\$2.6	\$(1.7)	\$(12.5)	\$(0.4)	\$(3.7)	\$(15.6)

KRS Unfunded Actuarial Liability

\$ in Billions							
	2016			2015			'16 vs. '15
	Pension	Insurance	Combined	Pension	Insurance	Combined	Combined Increase
KERS Non-Hazardous	\$11.11	\$1.71	\$12.83	\$10.00	\$1.72	\$11.72	\$1.10
KERS Hazardous	\$0.38	(\$0.10)	\$0.28	\$0.34	(\$0.08)	\$0.26	\$0.02
CERS Non-Hazardous	\$4.54	\$0.91	\$5.44	\$4.27	\$0.91	\$5.18	\$0.27
CERS Hazardous	\$1.57	\$0.42	\$1.99	\$1.52	\$0.42	\$1.93	\$0.06
SPRS	\$0.54	\$0.09	\$0.63	\$0.49	\$0.09	\$0.57	\$0.05
Total	\$18.14	\$3.03	\$21.17	\$16.62	\$3.06	\$19.67	\$1.50

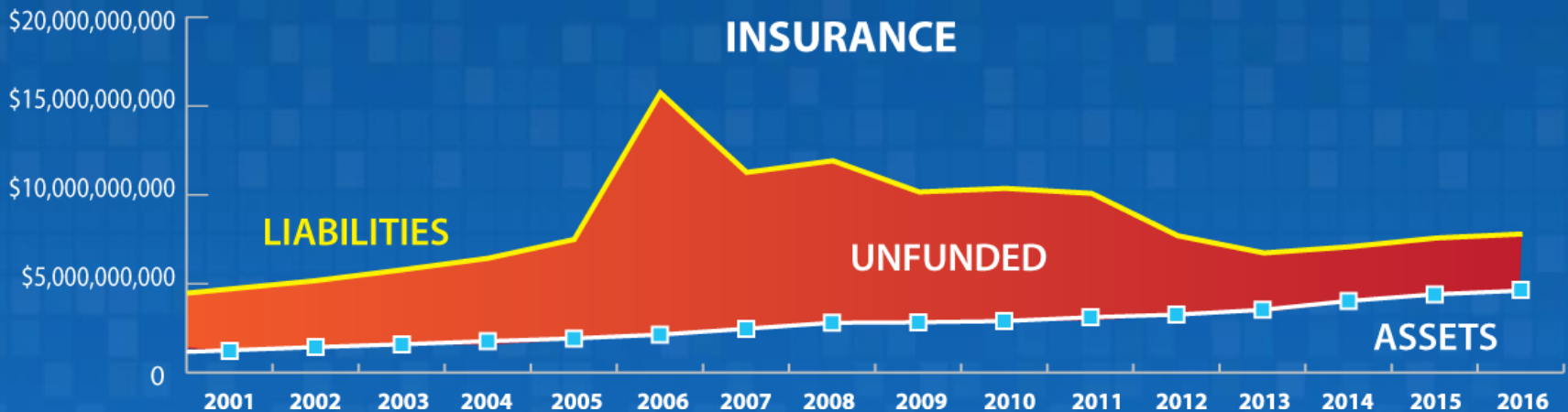
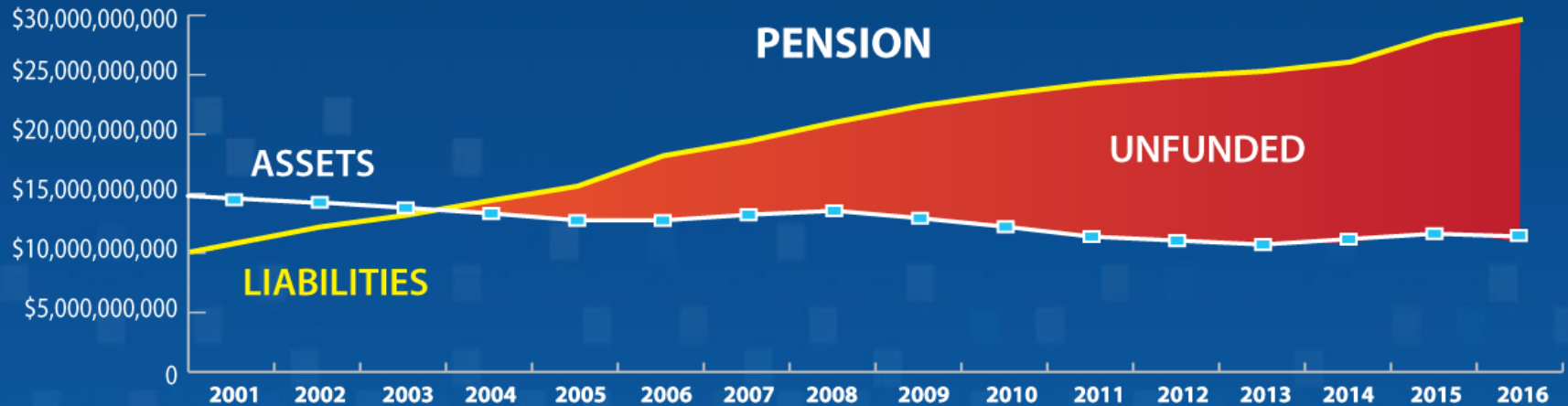
Key Drivers of UAL Increase:	
Drivers	Impact
KERS Non-Hazardous & SPRS Assumed Rate of Return Decrease (7.50% to 6.75%)	\$1.0
FY 2016 Investment Returns	\$0.3
Retirements/Demographic Factors	\$0.2
Total	\$1.5

KRS Funded Ratios

Fund	June 30, 2016			June 30, 2015		
	Pension	Insurance	Combined	Pension	Insurance	Combined
KERS Non-Hazardous	16.0%	30.3%	18.2%	19.0%	28.8%	20.6%
KERS Hazardous	59.7%	125.3%	78.6%	62.2%	120.4%	79.3%
CERS Non-Hazardous	59.0%	69.6%	61.3%	60.3%	68.7%	62.1%
CERS Hazardous	57.7%	72.9%	62.2%	58.0%	72.3%	62.2%
SPRS	30.3%	67.2%	39.5%	33.8%	65.8%	42.1%

Kentucky Retirement Systems

Total Funds



See appendix for contribution rate history by plan.

KRS Contribution Rates

by Fund

Fund	June 30, 2016			June 30, 2015		
	Pension	Insurance	Combined	Pension	Insurance	Combined
KERS Non-Hazardous	41.98%	8.41%	50.39%	38.93%	8.35%	47.28%
KERS Hazardous	20.48%	1.34%	21.82%	21.08%	2.74%	23.82%
CERS Non-Hazardous	14.48%	4.70%	19.18%	13.95%	4.93%	18.88%
CERS Hazardous	22.20%	9.35%	31.55%	21.71%	9.79%	31.50%
SPRS	71.57%	18.10%	89.67%	66.47%	18.87%	85.34%

Sensitivity Analysis

Retirement Funds

Investment Return (Discount Rate)			
	Discount Rate	Funded Status	Contribution Rate
KERS Non-Hazardous	Current 6.75%	16.0%	42.0%
	Alternative 5.75%	14.4%	44.3%
KERS Hazardous	Current 7.50%	59.7%	14.5%
	Alternative 6.50%	53.9%	25.4%
CERS Non-Hazardous	Current 7.50%	59.0%	14.5%
	Alternative 6.50%	52.3%	18.2%
CERS Hazardous	Current 7.50%	57.7%	22.2%
	Alternative 6.50%	51.7%	27.5%
SPRS	Current 6.75%	30.3%	71.6%
	Alternative 5.75%	27.3%	77.5%
Conclusion: Better funded plans are more affected by changes in the discount rate. Current = 2016 Valuation			

Sensitivity Analysis

Retirement Funds

Inflation Assumptions			
	Inflation Assumptions	Funded Status	Contribution Rate
KERS Non-hazardous	Current 3.25%	16.0%	42.0%
	Alternative 2.75%	15.3%	44.9%
KERS Hazardous	Current 3.25%	59.7%	20.5%
	Alternative 2.75%	57.0%	23.1%
CERS Non-hazardous	Current 3.25%	59.0%	14.5%
	Alternative 2.75%	56.4%	16.2%
CERS Hazardous	Current 3.25%	57.7%	22.2%
	Alternative 2.75%	55.0%	25.2%
SPRS	Current 3.25%	30.3%	71.6%
	Alternative 2.75%	28.9%	77.4%
Reduction also lowers payroll growth and discount rate by 0.50% Current = 2016 Valuation			

Sensitivity Analysis

Retirement Funds

Payroll Growth Assumptions			
	Payroll Growth	Funded Status	Contribution Rate
KERS Non-hazardous	Current 4.0%	16.0%	42.0%
	Alternative 2.0%	16.0%	51.6%
	Alternative 0.0%	16.0%	62.7%
KERS Hazardous	Current 4.0%	59.7%	20.5%
	Alternative 2.0%	59.7%	24.0%
	Alternative 0.0%	59.7%	28.0%
CERS Non-hazardous	Current 4.0%	59.0%	14.5%
	Alternative 2.0%	59.0%	17.2%
	Alternative 0.0%	59.0%	20.3%
CERS Hazardous	Current 4.0%	57.7%	22.2%
	Alternative 2.0%	57.7%	26.6%
	Alternative 0.0%	57.7%	31.7%
SPRS	Current 4.0%	30.3%	71.6%
	Alternative 2.0%	30.3%	87.2%
	Alternative 0.0%	30.3%	105.3%
Conclusion: Payroll growth assumption affects the contribution rate. Current = 2016 Valuation. See appendix for payroll growth trends.			

Actuarial Results By Fund

Pension Funding Results

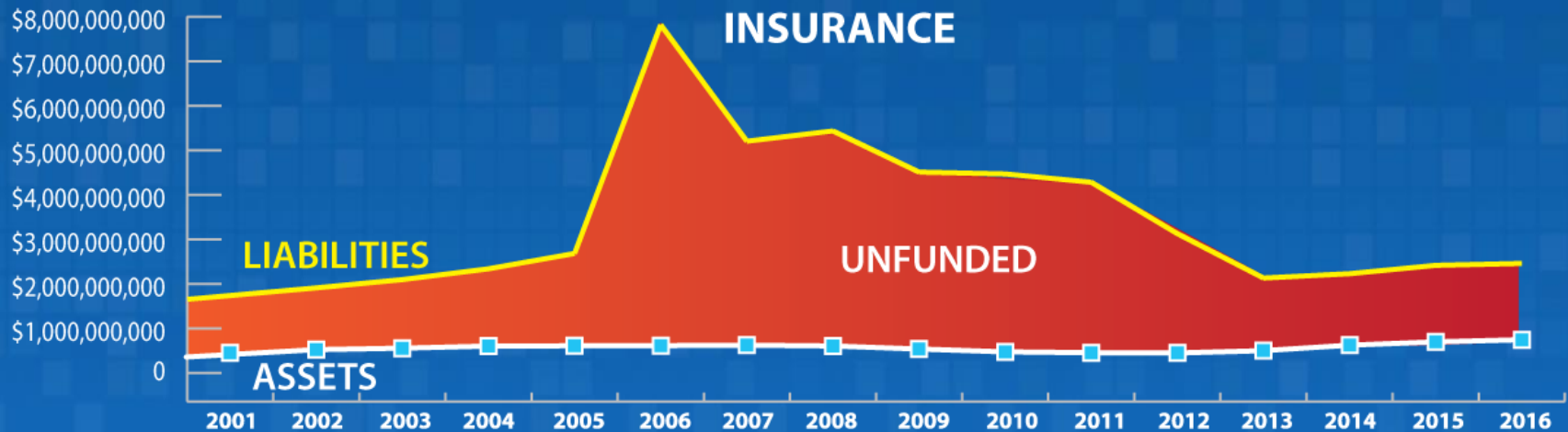
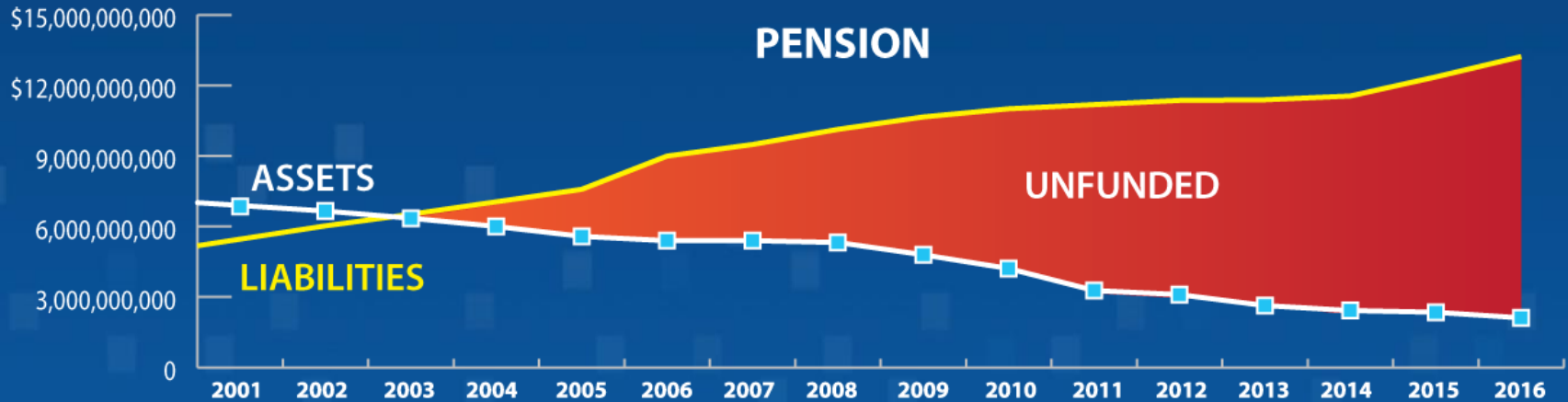
KERS				
	June 30, 2016		June 30, 2015	
	Non-Hazardous	Hazardous	Non-Hazardous	Hazardous
Total Normal Cost Rate	9.25%	13.85%	7.96%	14.30%
Less Member Rate	<u>5.00%</u>	<u>8.00%</u>	<u>5.00%</u>	<u>8.00%</u>
Employer Normal Cost Rate	4.25%	5.85%	2.96%	6.30%
Administrative Expenses	0.68%	0.59%	0.64%	0.63%
Rate to Amortize UAL	<u>37.05%</u>	<u>14.04%</u>	<u>35.33%</u>	<u>14.15%</u>
Total Employer Contribution Rate	41.98%	20.48%	38.93%	21.08%
Unfunded Accrued Liability (\$ millions)	\$11,112.4	\$377.2	\$10,008.7	\$338.7
Funded Ratio	16.0%	59.7%	19.0%	62.2%
Amortization Period	27	27	28	28

Insurance Funding Results

KERS				
	June 30, 2016		June 30, 2015	
	Non-Hazardous	Hazardous	Non-Hazardous	Hazardous
Total Normal Cost Rate	2.51%	5.29%	2.59%	6.31%
Less Member Rate	<u>0.32%</u>	<u>0.46%</u>	<u>0.30%</u>	<u>0.44%</u>
Employer Normal Cost Rate	2.19%	4.83%	2.29%	5.87%
Administrative Expenses	0.05%	0.07%	0.06%	0.08%
Rate to Amortize UAL	<u>6.17%</u>	<u>(3.56)%</u>	<u>6.00%</u>	<u>(3.21)%</u>
Total Employer Contribution Rate	8.41%	1.34%	8.35%	2.74%
Unfunded Accrued Liability (\$ millions)	\$1,713.4	(\$95.4)	\$1,718.7	(\$76.6)
Funded Ratio	30.3%	125.3%	28.8%	120.4%
Amortization Period	27	27	28	28

KERS

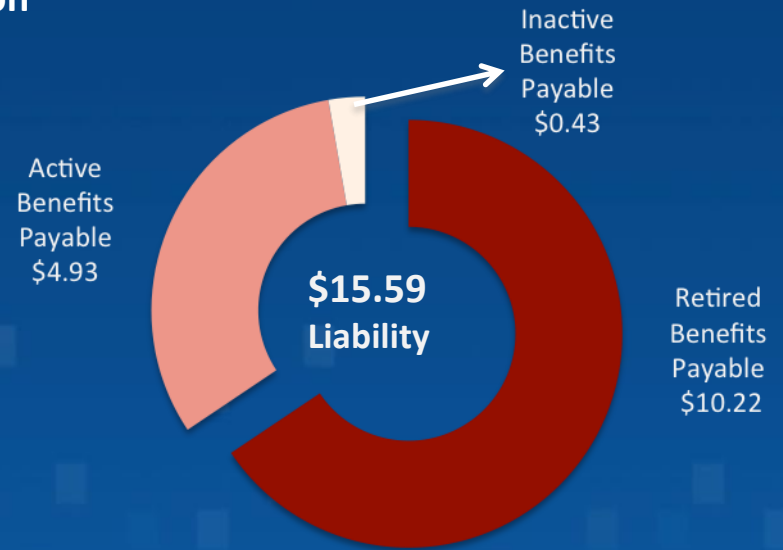
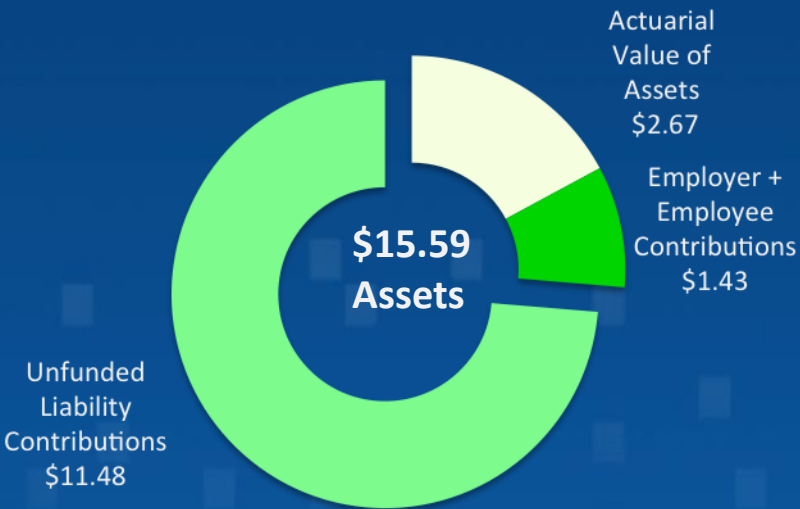
Non-Hazardous



FY 2016 Valuation Balance Sheet

KERS Pension

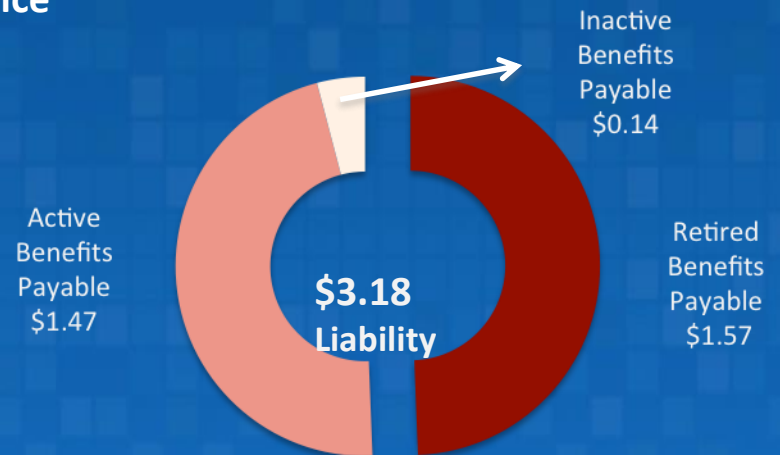
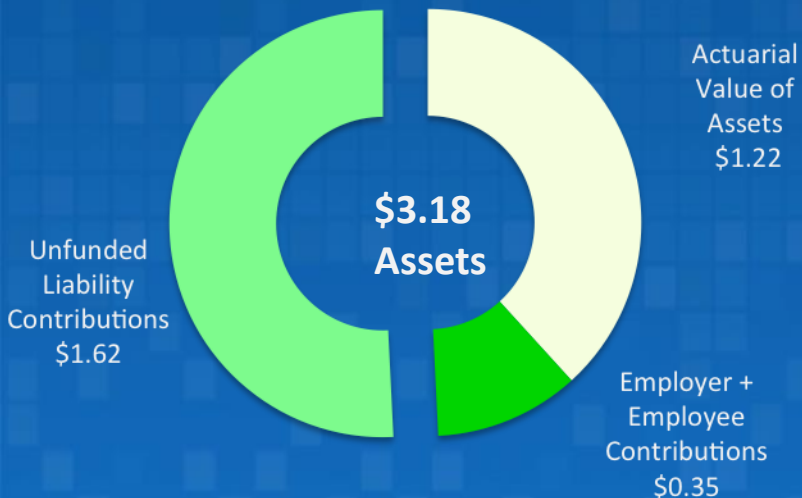
(\$ in Billions)



FY 2016 Valuation Balance Sheet

KERS Insurance

(\$ in Billions)



Pension Funding Results

CERS				
	June 30, 2016		June 30, 2015	
	Non-Hazardous	Hazardous	Non-Hazardous	Hazardous
Total Normal Cost Rate	7.92%	12.13%	8.05%	12.26%
Less Member Rate	<u>5.00%</u>	<u>8.00%</u>	<u>5.00%</u>	<u>8.00%</u>
Employer Normal Cost Rate	2.92%	4.13%	3.05%	4.26%
Administrative Expenses	0.78%	0.27%	0.75%	0.26%
Rate to Amortize UAL	<u>10.78%</u>	<u>17.80%</u>	<u>10.15%</u>	<u>17.19%</u>
Total Employer Contribution Rate	14.48%	22.20%	13.95%	21.71%
Unfunded Accrued Liability (\$ millions)	\$4,541.1	\$1,565.3	\$4,265.5	\$1,516.5
Funded Ratio	59.0%	57.7%	60.3%	58.0%
Amortization Period	27	27	28	28

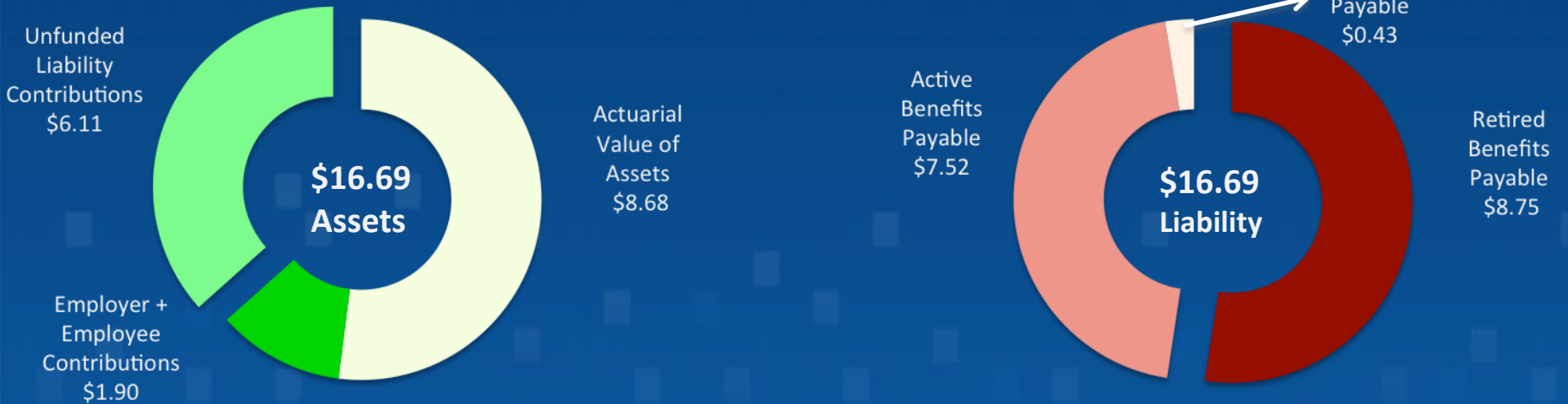
Insurance Funding Results

CERS				
	June 30, 2016		June 30, 2015	
	Non-Hazardous	Hazardous	Non-Hazardous	Hazardous
Total Normal Cost Rate	2.90%	4.85%	3.10%	5.36%
Less Member Rate	<u>0.36%</u>	<u>0.30%</u>	<u>0.34%</u>	<u>0.28%</u>
Employer Normal Cost Rate	2.54%	4.55%	2.76%	5.08%
Administrative Expenses	0.03%	0.07%	0.03%	0.07%
Rate to Amortize UAL	<u>2.13%</u>	<u>4.73%</u>	<u>2.14%</u>	<u>4.64%</u>
Total Employer Contribution Rate	4.70%	9.35%	4.93%	9.79%
Unfunded Accrued Liability (\$ millions)	\$908.3	\$423.0	\$910.4	\$416.3
Funded Ratio	69.6%	72.9%	68.7%	72.3%
Amortization Period	27	27	28	28

FY 2016 Valuation Balance Sheet

CERS Pension

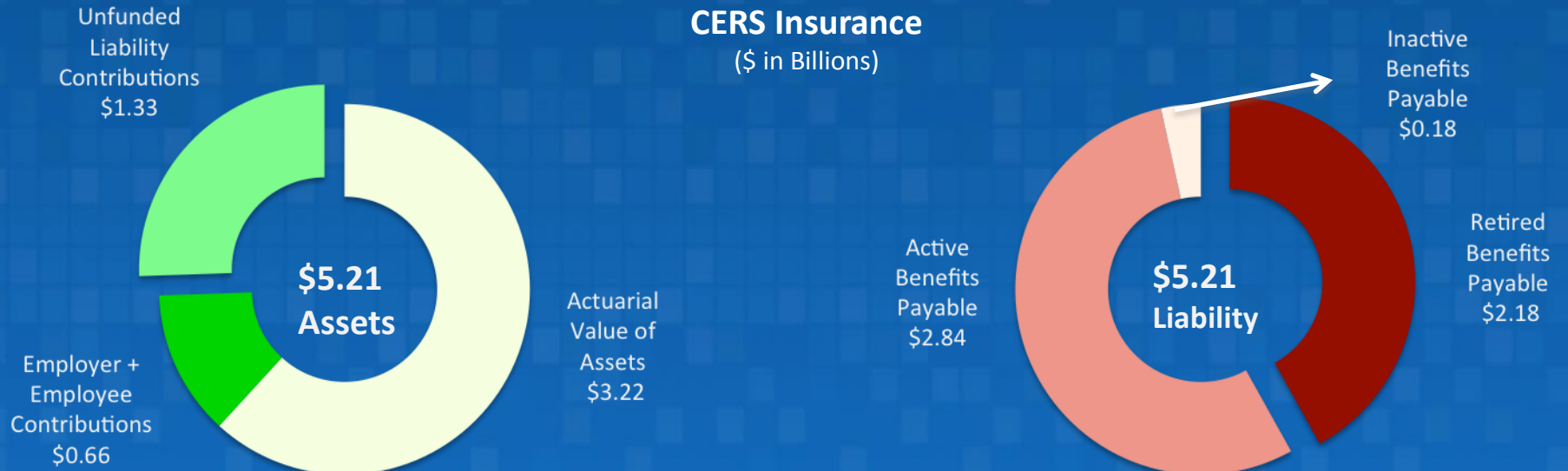
(\$ in Billions)



FY 2016 Valuation Balance Sheet

CERS Insurance

(\$ in Billions)



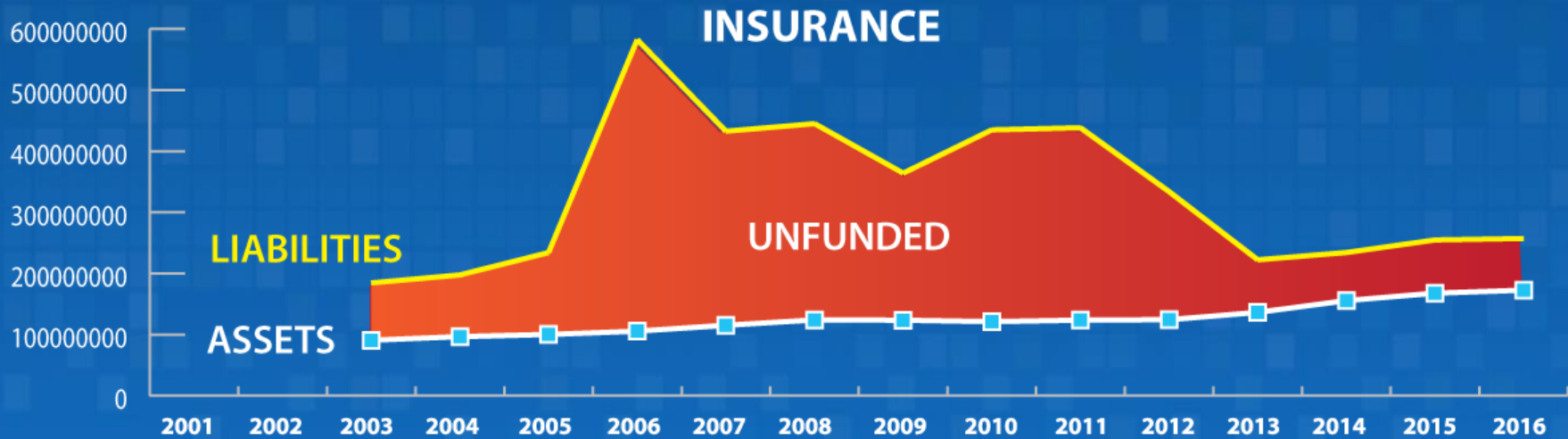
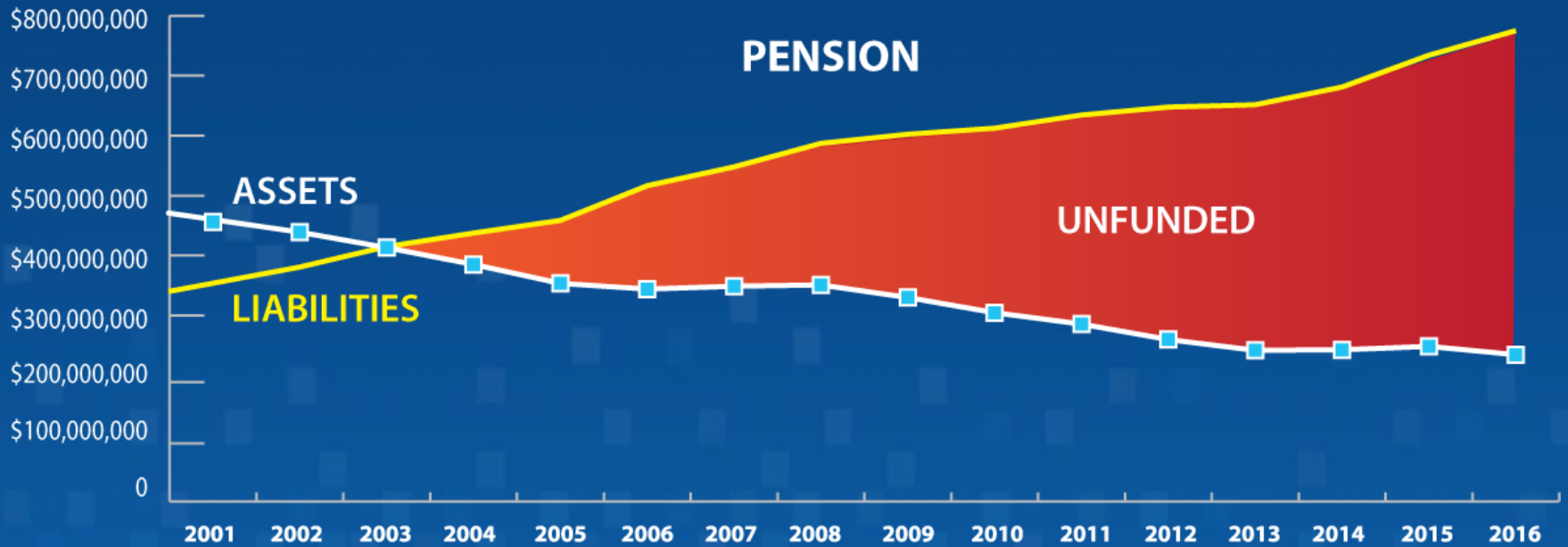
Pension Funding Results

SPRS		
	June 30, 2016	June 30, 2015
Total Normal Cost Rate	18.79%	16.35%
Less Member Rate	<u>8.00%</u>	<u>8.00%</u>
Employer Normal Cost Rate	10.79%	8.35%
Administrative Expenses	0.37%	0.42%
Rate to Amortize UAL	<u>60.41%</u>	<u>57.70%</u>
Total Employer Contribution Rate	71.57%	66.47%
Unfunded Accrued Liability (\$ millions)	\$540.6	\$485.8
Funded Ratio	30.3%	33.8%
Amortization Period	27	28

Insurance Funding Results

SPRS		
	June 30, 2016	June 30, 2015
Total Normal Cost Rate	8.01%	8.72%
Less Member Rate	<u>0.27%</u>	<u>0.24%</u>
Employer Normal Cost Rate	7.74%	8.48%
Administrative Expenses	0.14%	0.14%
Rate to Amortize UAL	<u>10.22%</u>	<u>10.25%</u>
Total Employer Contribution Rate	18.10%	18.87%
Unfunded Accrued Liability (\$ millions)	\$84.5	\$87.1
Funded Ratio	67.2%	65.8%
Amortization Period	27	28

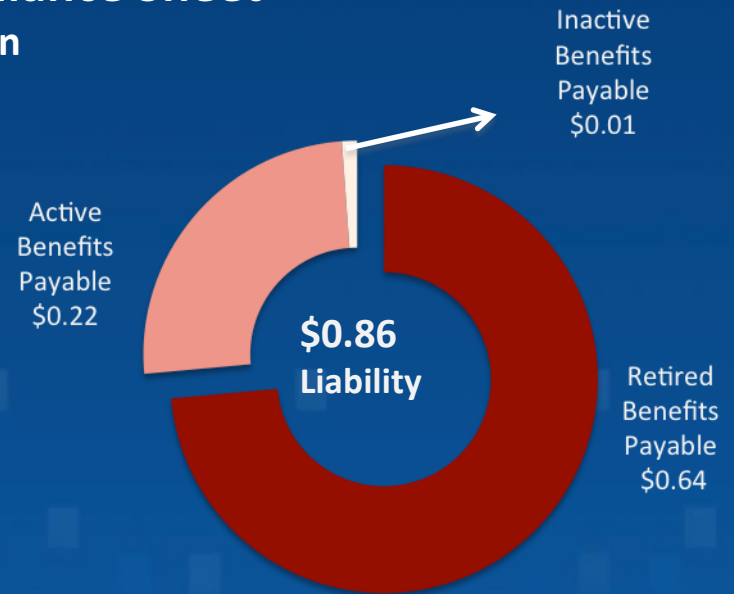
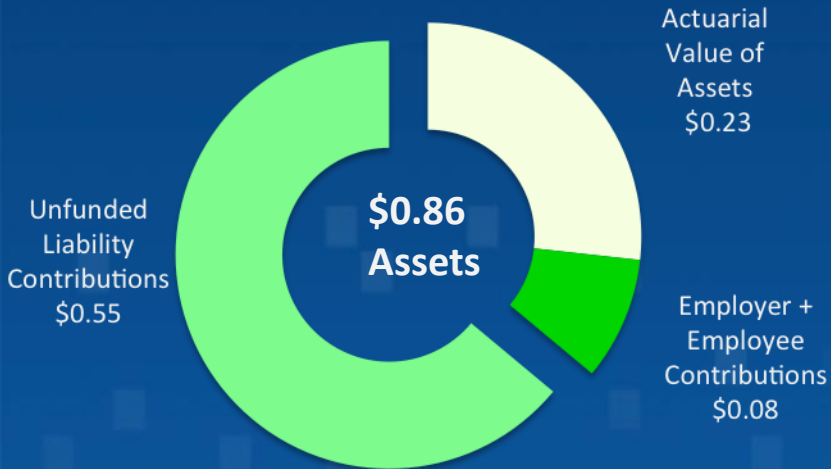
SPRS



FY 2016 Valuation Balance Sheet

SPRS Pension

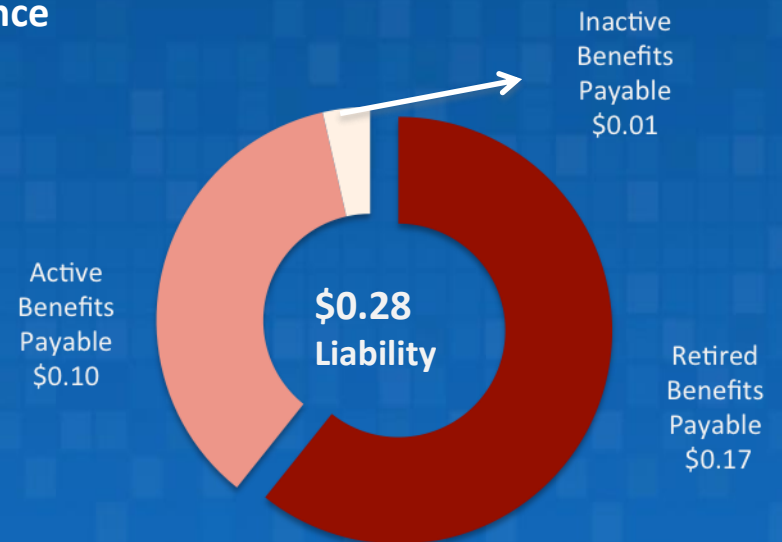
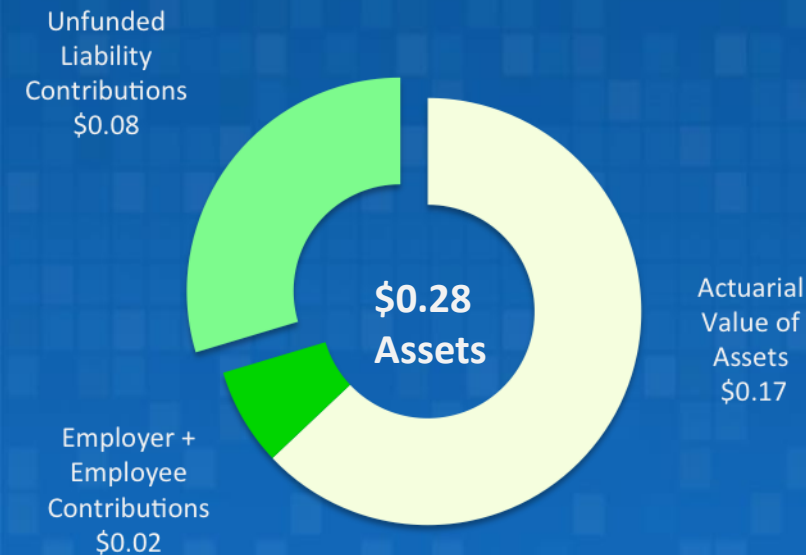
(\$ in Billions)



FY 2016 Valuation Balance Sheet

SPRS Insurance

(\$ in Billions)



Appendix

- Contribution rate history
(KERS, CERS, SPRS)
- Payroll Trends
(5 year trends)
- Member Trends
(5 year trends)

KERS Contribution Rate History

KERSNHZ Contribution Rates							KERSHZ Contribution Rates						
For the Period 2003-2018							For the Period 2003-2018						
	Actuarial Recommended			Budgeted				Actuarial Recommended			Budgeted		
	Pension	Insurance	Total	Pension	Insurance	Total		Pension	Insurance	Total	Pension	Insurance	Total
FY 2003	0.34%	5.55%	5.89%	2.47%	3.42%	5.89%	FY 2003	6.57%	12.27%	18.84%	6.57%	11.03%	17.60%
FY 2004	2.86%	4.67%	7.53%	1.22%	4.67%	5.89%	FY 2004	7.37%	11.47%	18.84%	7.37%	11.47%	18.84%
FY 2005	5.11%	5.18%	10.29%	2.92%	2.97%	5.89%	FY 2005	7.26%	12.21%	19.47%	7.03%	11.81%	18.84%
FY 2006	7.85%	5.77%	13.62%	3.39%	2.50%	5.89%	FY 2006	8.52%	13.07%	21.59%	7.43%	11.41%	18.84%
FY 2007	10.68%	6.45%	17.13%	4.83%	2.92%	7.75%	FY 2007	9.28%	14.04%	23.32%	8.75%	13.25%	22.00%
FY 2008	15.55%	32.82%	48.37%	5.47%	3.03%	8.50%	FY 2008	10.20%	36.91%	47.11%	9.79%	14.46%	24.25%
FY 2009	16.54%	12.06%	28.60%	5.79%	4.22%	10.01%	FY 2009	10.84%	23.94%	34.78%	9.79%	14.56%	24.35%
FY 2010	18.96%	12.33%	31.29%	6.65%	4.96%	11.61%	FY 2010	11.98%	23.56%	35.54%	9.89%	14.80%	24.69%
FY 2011	21.77%	16.81%	38.58%	9.58%	7.40%	16.98%	FY 2011	14.11%	20.26%	34.37%	10.72%	15.40%	26.12%
FY 2012	24.30%	16.41%	40.71%	11.59%	8.23%	19.82%	FY 2012	14.11%	19.73%	33.84%	12.33%	16.65%	28.98%
FY 2013	28.03%	16.52%	44.55%	14.86%	8.75%	23.61%	FY 2013	16.16%	19.73%	35.89%	13.41%	16.38%	29.79%
FY 2014	32.57%	12.71%	45.28%	17.29%	9.50%	26.79%	FY 2014	17.00%	11.84%	28.84%	14.89%	17.32%	32.21%
FY 2015	30.84%	7.93%	38.77%	30.84%	7.93%	38.77%	FY 2015	16.37%	9.97%	26.34%	16.37%	9.97%	26.34%
FY 2016	30.84%	7.93%	38.77%	30.84%	7.93%	38.77%	FY 2016	16.37%	9.97%	26.34%	16.37%	9.97%	26.34%
FY 2017	40.24%	8.35%	48.59%	40.24%	8.35%	48.59%	FY 2017	21.08%	2.74%	23.82%	21.08%	2.74%	23.82%
FY 2018	41.06%	8.41%	49.47%	41.06%	8.41%	49.47%	FY 2018	21.44%	2.26%	23.70%	21.44%	2.26%	23.70%

CERS Contribution Rate History

CERSNHZ Contribution Rates							CERSHZ Contribution Rates						
For the Period 2003-2018							For the Period 2003-2018						
	Actuarial Recommended			Budgeted				Actuarial Recommended			Budgeted		
	Pension	Insurance	Total	Pension	Insurance	Total		Pension	Insurance	Total	Pension	Insurance	Total
FY 2003	0.66%	5.68%	6.34%	0.66%	5.68%	6.34%	FY 2003	4.67%	11.61%	16.28%	4.67%	11.61%	16.28%
FY 2004	2.39%	4.95%	7.34%	2.39%	4.95%	7.34%	FY 2004	6.76%	11.75%	18.51%	6.76%	11.75%	18.51%
FY 2005	2.82%	5.66%	8.48%	2.82%	5.66%	8.48%	FY 2005	9.31%	12.77%	22.08%	9.31%	12.77%	22.08%
FY 2006	4.55%	6.43%	10.98%	4.55%	6.43%	10.98%	FY 2006	11.22%	13.79%	25.01%	11.22%	13.79%	25.01%
FY 2007	5.97%	7.22%	13.19%	5.97%	7.22%	13.19%	FY 2007	13.11%	15.10%	28.21%	13.11%	15.10%	28.21%
FY 2008	6.98%	9.19%	16.17%	6.98%	9.19%	16.17%	FY 2008	15.01%	18.86%	33.87%	15.01%	18.86%	33.87%
FY 2009	5.68%	7.82%	13.50%	5.68%	7.82%	13.50%	FY 2009	12.55%	16.95%	29.50%	12.55%	16.95%	29.50%
FY 2010	7.41%	8.75%	16.16%	7.41%	8.75%	16.16%	FY 2010	13.47%	19.50%	32.97%	13.47%	19.50%	32.97%
FY 2011	10.03%	6.90%	16.93%	10.03%	6.90%	16.93%	FY 2011	16.79%	16.46%	33.25%	16.79%	16.46%	33.25%
FY 2012	11.70%	7.26%	18.96%	11.70%	7.26%	18.96%	FY 2012	17.91%	17.85%	35.76%	17.91%	17.85%	35.76%
FY 2013	12.62%	6.93%	19.55%	12.62%	6.93%	19.55%	FY 2013	20.10%	17.50%	37.60%	20.10%	17.50%	37.60%
FY 2014	13.74%	5.15%	18.89%	13.74%	5.15%	18.89%	FY 2014	21.77%	13.93%	35.70%	21.77%	13.93%	35.70%
FY 2015	12.75%	4.92%	17.67%	12.75%	4.92%	17.67%	FY 2015	20.73%	13.58%	34.31%	20.73%	13.58%	34.31%
FY 2016	12.42%	4.64%	17.06%	12.42%	4.64%	17.06%	FY 2016	20.26%	12.69%	32.95%	20.26%	12.69%	32.95%
FY 2017	13.95%	4.73%	18.68%	13.95%	4.73%	18.68%	FY 2017	21.71%	9.35%	31.06%	21.71%	9.35%	31.06%
FY 2018	TBD	TBD		TBD	TBD		FY 2018	TBD	TBD		TBD	TBD	

SPRS Contribution Rate History

SPRS Contribution Rates						
For the Period 2003-2018						
	Actuarial Recommended			Budgeted		
	Pension	Insurance	Total	Pension	Insurance	Total
FY 2003	4.21%	17.37%	21.58%	0.00%	17.37%	17.37%
FY 2004	2.64%	18.94%	21.58%	2.64%	18.94%	21.58%
FY 2005	8.49%	19.59%	28.08%	6.52%	15.06%	21.58%
FY 2006	14.49%	20.34%	34.83%	8.98%	12.60%	21.58%
FY 2007	20.64%	21.66%	42.30%	12.44%	13.06%	25.50%
FY 2008	28.95%	91.05%	120.00%	14.23%	13.77%	28.00%
FY 2009	32.39%	27.75%	60.14%	15.28%	14.79%	30.07%
FY 2010	35.23%	26.64%	61.87%	16.81%	16.27%	33.08%
FY 2011	35.74%	49.89%	85.63%	21.44%	24.10%	45.54%
FY 2012	39.80%	54.83%	94.63%	26.55%	25.58%	52.13%
FY 2013	47.48%	55.93%	103.41%	33.24%	30.43%	63.67%
FY 2014	53.35%	43.17%	96.52%	39.50%	31.65%	71.15%
FY 2015	53.90%	21.86%	75.76%	53.90%	21.86%	75.76%
FY 2016	53.90%	21.86%	75.76%	53.90%	21.86%	75.76%
FY 2017	70.34%	18.87%	89.21%	70.34%	18.87%	89.21%
FY 2018	72.47%	18.77%	91.24%	72.47%	18.77%	91.24%

Payroll Trends

By Fund	Reported Salary (in Millions)					% Change			
	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 15 to FY 16	FY 14 to FY 15	FY 13 to FY 14	FY 12 to FY 13
KERS Non-Hazardous	\$1,662.4	\$1,666.7	\$1,707.7	\$1,768.3	\$1,816.4	-0.3%	-2.4%	-3.4%	-2.6%
KERS Hazardous	\$158.3	\$141.9	\$142.3	\$143.5	\$142.8	11.6%	-0.3%	-0.8%	0.5%
CERS Non-Hazardous	\$2,413.7	\$2,359.4	\$2,314.1	\$2,296.8	\$2,300.7	2.3%	2.0%	0.8%	-0.2%
CERS Hazardous	\$526.2	\$518.1	\$509.9	\$497.1	\$497.5	1.6%	1.6%	2.6%	-0.1%
SPRS	\$46.7	\$47.1	\$47.3	\$49.7	\$51.2	-0.8%	-0.4%	-4.8%	-2.9%
Total	\$4,807.3	\$4,733.2	\$4,721.3	\$4,755.4	\$4,808.6	1.6%	0.3%	-0.7%	-1.1%

KERS Non-Hazardous Detail	Reported Salary (in Millions)					% Change			
	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 15 to FY 16	FY 14 to FY 15	FY 13 to FY 14	FY 12 to FY 13
County Attorneys	\$7.9	\$8.2	\$8.4	\$8.3	\$8.7	-3.7%	-2.4%	1.2%	-4.6%
Health Departments	\$107.6	\$113.3	\$119.9	\$128.6	\$142.9	-5.0%	-5.5%	-6.8%	-10.0%
Master Commissioner	\$3.4	\$3.6	\$3.6	\$3.4	\$3.3	-5.6%	0.0%	5.9%	3.0%
Non-P1 State Agencies	\$73.5	\$73.4	\$72.5	\$71.1	\$71.5	0.1%	1.2%	2.0%	-0.6%
Other Retirement Systems	\$15.9	\$15.6	\$15.3	\$15.3	\$15.0	1.9%	2.0%	0.0%	2.0%
P1 State Agencies	\$1,187.3	\$1,178.8	\$1,175.6	\$1,180.8	\$1,195.2	0.7%	0.3%	-0.4%	-1.2%
Regional Mental Health Units	\$118.1	\$121.2	\$156.3	\$202.8	\$230.3	-2.6%	-22.5%	-22.9%	-11.9%
Universities	\$148.6	\$152.6	\$156.0	\$157.9	\$149.5	-2.6%	-2.2%	-1.2%	5.6%
Total	\$1,662.3	\$1,666.7	\$1,707.6	\$1,768.2	\$1,816.4	-0.3%	-2.4%	-3.4%	-2.7%

Membership Trends

By Fund	Members Reported					% Change			
	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 15 to FY 16	FY 14 to FY 15	FY 13 to FY 14	FY 12 to FY 13
KERS Non-Hazardous	46,206	47,523	48,964	51,287	51,973	-2.8%	-2.9%	-4.5%	-1.3%
KERS Hazardous	5,165	5,329	5,464	5,461	5,147	-3.1%	-2.5%	0.1%	6.1%
CERS Non-Hazardous	97,842	97,054	92,140	92,938	92,732	0.8%	5.3%	-0.9%	0.2%
CERS Hazardous	11,265	11,216	11,035	11,011	11,198	0.4%	1.6%	0.2%	-1.7%
SPRS	988	1,037	946	1,024	993	-4.7%	9.6%	-7.6%	3.1%
Total	161,466	162,159	158,549	161,721	162,043	-0.4%	2.3%	-2.0%	-0.2%
KERS Non-Hazardous Detail	Members Reported					% Change			
	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 15 to FY 16	FY 14 to FY 15	FY 13 to FY 14	FY 12 to FY 13
County Attorneys	410	409	398	414	433	0.2%	2.8%	-3.9%	-4.4%
Health Departments	3,069	3,355	3,433	3,811	4,060	-8.5%	-2.3%	-9.9%	-6.1%
Master Commissioner	83	85	84	83	82	-2.4%	1.2%	1.2%	1.2%
Non-P1 State Agencies	1,557	1,546	1,586	1,575	1,576	0.7%	-2.5%	0.7%	-0.1%
Other Retirement Systems	312	321	316	308	302	-2.8%	1.6%	2.6%	2.0%
P1 State Agencies	32,584	33,059	33,036	33,286	33,021	-1.4%	0.1%	-0.8%	0.8%
Regional Mental Health Units	3,375	3,681	4,945	6,604	7,260	-8.3%	-25.6%	-25.1%	-9.0%
Universities	4,816	5,067	5,166	5,206	5,239	-5.0%	-1.9%	-0.8%	-0.6%
Total	46,206	47,523	48,964	51,287	51,973	-2.8%	-2.9%	-4.5%	-1.3%